

COUNTY OF PLACER

OFFICE OF AUDITOR-CONTROLLER

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September 30, 2009

Mr. Edward Bonner, Sheriff Placer County Sheriff's Department 2929 Richardson Drive Auburn, CA 95603

Re: "VW" Document Type Review

Dear Sheriff Bonner:

The Internal Audit Division of the Auditor-Controller's Office performed a review of confidential "VW" document types generated by County Departments during the period from October 1, 2008 through June 30, 2009. Confidential "VW" documents are those that contain "personal information" as deemed by the California Civil Code Section 1798. "Personal information" means any information in any record about an individual that is maintained by an agency, including, but not limited to, his or her education, financial transactions, medical or employment history.

The purpose of this review was to determine whether adequate internal controls exist to provide reasonable assurance that document type "VW" is used appropriately, "VW" payments are properly authorized, documentation is adequately retained and supports the payment and sensitive information is not being submitted to our office.

Based on our review, internal controls over document type "VW" are operating as designed within the Sheriff Department.

We appreciate the Department staff's courtesy and cooperation throughout the course of this review.

Nicole C. Howard, CPA Internal Audit Manager

cc: Barbara Besana, Administrative Services Manager Katherine Martinis, Auditor-Controller

Placer County Audit Committee